Docket No.: 20239/0203926-US0

Examiner: J. P. Sheehan

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Haruhisa Toyoda et al.

Application No.: 10/595,314 Confirmation No.: 7339

Filed: April 7, 2006 Art Unit: 1793

For: PROCESS FOR PRODUCING SOFT

MAGNETISM MATERIAL, SOFT

MAGNETISM MATERIAL AND POWDER

MAGNETIC CORE

AMENDMENT

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action mailed December 24, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.